IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15653 of 2004

Between:

M/s. Ganga Containers, 5-5-57/11, Darusalam, Hyderabad-500001rep. by its Partner, Mr.Ramesh Gupta

..... PETITIONER

AND

1 The Commercial Tax officer, Aghapura Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT) Secunderabad

Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, A.P.Nampally,

Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref:LIII(1)/661/2004 dated 4-5-2004 as arbitrary, unreasonable, unjustified and restrain the 1st Respondent from taking any coercive steps to collect the balance disputed tax of Rs.37,374/- for the assessment year 2000-01 pending disposal of the appeal before the sales Tax Appellate Tribunal in T.A.No.191 of 2004.

Counsel for the Petitioner:KUM.K.UMA

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

Heard learned counsel for the parties. With their consent, the writ petition is being disposed of at this stage.

While appeal was pending before the appellate Deputy Commissioner, the petitioner had deposited more than 50 per cent of the disputed liability. The appeal is now dismissed and further appeal has been filed by the petitioner before the Sales Tax Appellate Tribunal and pending appeal before the Tribunal, application seeking stay has been rejected.

Considering the fact that more than 50 per cent of the liability has already been paid by the petitioner and the appeal was filed before the Tribunal, we feel that stay should have been extended till disposal of appeal by the Tribunal.

Accordingly, we grant stay for taking any coercive steps against the petitioner till disposal of the appeal by the Tribunal.

The writ petition is accordingly disposed of. No order as to costs.

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(BILAL NAZKI, J)

7th September, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 The Commercial Tax officer, Aghapura Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT) Secunderabad

Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, A.P.Nampally,

Hyderabad.

4 Two C.Cs to the Government Pleader for Commercial Taxes

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